

IT 95-4
Tax Type: INCOME TAX
Issue: Federal Change (Individual)

STATE OF ILLINOIS
DEPARTMENT OF REVENUE
ADMINISTRATIVE HEARINGS DIVISION
CHICAGO, ILLINOIS

THE DEPARTMENT OF REVENUE)
OF THE STATE OF ILLINOIS)
) Docket No.: XXXXX
v.) FEIN or SSN: XXXXX
)
XXXXX,) Harve D. Tucker,
Taxpayer) Administrative Law Judge

RECOMMENDATION FOR DISPOSITION

APPEARANCES: XXXXXXXXXXXX, of Chicago, Illinois, for the Taxpayer

SYNOPSIS This is a case involving XXXXX and XXXXX. On March 27, 1991, the Department of Revenue issued a Notice of Deficiency for tax years 1975 through 1979, in the amount of \$22,022, inclusive of tax, penalties and interest to the date of issuance. (Exhibit 3) The Taxpayer filed a timely protest, dated April 22, 1991. (Exhibit 4)

FINDINGS OF FACT Taxpayer, through his attorney, does not deny that the taxes are due. Because of the Taxpayer's unfavorable financial situation, he is unable to pay the proposed deficiency and wishes to make an offer and compromise, similar to one he made to the Internal Revenue Service. (Exhibit 5)

CONCLUSIONS OF LAW: The prima facie case of the Department of Revenue, consisting of the Notice of Deficiency, has been entered of record. It is recommended that the Notice of Deficiency be affirmed in its entirety.

Harve D. Tucker
Administrative Law Judge

Date:

